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December 5, 2003

MAIL STOP PATENT APPLICATION

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Re:

Application of Hiroshi ITO and Tatsuro OSAWA

IMAGE FORMING APPARATUS

Assignee: SEIKO EPSON CORPORATION

Our Ref. Q78747

Dear Sir:

Attached hereto is the application identified above comprising nineteen (19) sheets of the specification, including the claims and abstract and seven (7) sheets of drawings. The Requisite Government Filing Fee, copies of an executed Declaration and Power of Attorney and Assignment will be submitted at a later date. Also enclosed is an Information Disclosure Statement and PTO/SB/08 A & B (modified).

The Government filing fee is calculated as follows:

Total claims	17 - 20	=	x	\$18.00	=	\$.00
Independent claims	2 - 3	=	x	\$86.00	= _	\$.00
Base Fee						\$770.00
Multiple Dependent Claim Fee						\$290.00

TOTAL FEE \$1060.00

Priority is claimed from:

Country Application No Filing Date

JAPAN 2002-354817 December 6, 2002

JAPAN 2003-003959 January 10, 2003

The priority documents are enclosed herewith.

Respectfully submitted, SUGHRUE MION, PLLC

Attorneys for Applicant

SUGHRUE MION, PLLC

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